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Economic and Social Council

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28 July 2016-27 July 2017
Agenda item 18 (h)
Economic and environmental questions: international cooperation in tax matters

Draft resolution submitted by the President of the Council on the basis of informal consultations on draft resolution E/2017/L.2/Rev.1

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2014/12 of 13 June 2014,

Recalling also General Assembly resolutions 68/1 of 20 September 2013, 69/313 of 27 July 2015 and 70/1 of 25 September 2015,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the multilateral bodies and relevant regional organizations concerned, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.
[2] General Assembly resolution 63/239, annex, para. 16.
[3] General Assembly resolution 63/303, annex, para. 56 (c).

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cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

Recalling also paragraph 29 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[4] in which Member States emphasized the importance of inclusive cooperation and dialogue among national tax authorities on international tax matters and, in this regard, welcomed the work of the Committee of Experts on International Cooperation in Tax Matters, including its subcommittees, decided to further enhance its resources in order to strengthen its effectiveness and operational capacity, including through increasing the frequency of its meetings to two sessions per year, with a duration of four working days each, and increasing the engagement of the Committee with the Economic and Social Council through the special meeting on international cooperation in tax matters, with a view to enhancing intergovernmental consideration of tax issues, decided that members of the Committee will continue to report directly to the Economic and Social Council, continued to urge Member States to support the Committee and its subsidiary bodies through the voluntary trust fund, to enable the Committee to fulfil its mandate, including supporting the increased participation of developing country experts at subcommittee meetings, and decided that the Committee members shall be nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems, and that the members shall be appointed by the Secretary-General, in consultation with Member States,

Recalling further its decision to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation,

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing and launched within concerned multilateral bodies and relevant subregional and regional organizations, and recognizing ongoing efforts to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Welcoming the discussion in the Council on 22 April 2015 on international cooperation in tax matters[5] and its contribution to promoting the work of the Committee of Experts,

Noting the report of the High-level Panel on Illicit Financial Flows from Africa and two joint meetings of the Second Committee and the Council, on illicit financial flows and development financing in Africa, held at United Nations

[4] General Assembly resolution 69/313, annex.
[5] See E/2015/SR.28 and 29.

Headquarters on 23 October 2015, and on the theme "Domestic resource mobilization: where to go after Addis", held at United Nations Headquarters on 11 November 2015,

Taking note of the report of the Committee on its eleventh session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it by the Economic and Social Council in its resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the work of its nine subcommittees;

3. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

4. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

5. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the annual special meeting of the Council to consider international cooperation in tax matters;

6. *Takes note* of the report of the Secretary-General on further strengthening the work of the Committee of Experts on International Cooperation in Tax Matters;[7]

7. *Decides* that, in accordance with General Assembly resolution 68/1 and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[8] starting in 2017, one session of the Committee will be held in New York in the spring and one in Geneva in the fall, with the session in New York held back to back with the special meeting of the Council on international cooperation in tax matters, in order to increase the Committee's engagement with the Council with a view to enhancing intergovernmental consideration of tax issues;

8. *Recognizes* the progress made by the Financing for Development Office of the Department of Economic and Social Affairs of the Secretariat in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, as appropriate, to continue its work in this area and to further develop its activities, including relevant practical tools, within existing resources and mandates;

9. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

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[6] *Official Records of the Economic and Social Council, 2015, Supplement No. 25* (E/2015/45).
[7] E/2015/51.
[8] See General Assembly resolution 69/313, annex, para. 29.

10. *Reiterates*, in this regard, its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.

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Economic and environmental questions: international cooperation in tax matters

Draft decision submitted by the President of the Council on the basis of informal consultations

Arrangements for the twelfth and thirteenth sessions of the Committee of Experts on International Cooperation in Tax Matters and special meeting of the Council on international cooperation in tax matters

The Economic and Social Council:

(a) Decides that the twelfth session of the Committee of Experts on International Cooperation in Tax Matters will be held in Geneva from 11 to 14 October 2016;

(b) Approves the following provisional agenda for the twelfth session of the Committee:

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
   - (a) Issues related to the updating of the United Nations Model Tax Convention:
     - (i) Article 1 (Persons covered): application of treaty rules to hybrid entities;
     - (ii) Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international traffic";

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(iii) Article 12 (Royalties): possible amendments to the commentary on Article 12 in relation to:

a. Industrial, commercial or scientific equipment;

b. Software-related payments;

(iv) Article 23 A (Exemption method): minority view on inclusion of paragraph 4;

(v) Article 26 (Exchange of information): proposed code of conduct;

(vi) Taxation of services:

a. Commentary on the article on technical services;

b. Proposed Article 12 alternative;

(vii) Base erosion and profit shifting;

(b) Other issues:

(i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;

(ii) Taxation of the extractive industries;

(iii) Taxation of development projects;

(iv) Capacity-building;

(v) Mutual agreement procedure — dispute avoidance and resolution;

(vi) International trade in goods — tax issues;

(vii) Tax incentives — presentation by delegate from the International Monetary Fund.

4. Provisional agenda for the thirteenth session of the Committee.

5. Adoption of the report of the Committee on its twelfth session.

(c) Decides that the thirteenth session of the Committee of Experts on International Cooperation in Tax Matters will be held in New York from 5 to 8 December 2016;

(d) Also decides that the one-day special meeting of the Council on international cooperation in tax matters will be held in New York on 9 December 2016.

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28 July 2016-27 July 2017
Agenda item 2
Adoption of the agenda and other organizational matters

Draft decision submitted by the President of the Council on the basis of informal consultations on draft decision E/2017/L.3

Further working arrangements for the 2017 session of the Economic and Social Council

The Economic and Social Council,

Recalling General Assembly resolutions 61/16 of 20 November 2006 and 68/1 of 20 September 2013 concerning the strengthening of the Economic and Social Council,

Reiterating that, as a principal organ of the United Nations, the Council is entitled to hold ad hoc meetings as and when needed, with full substantive support and conference services, to address urgent developments in the economic, social, environmental and related fields,

Noting that the arrangements set forth in the annex to General Assembly resolution 68/1 should not lead to an increase in the number of meeting days currently provided for the Council,

Acknowledging that, in scheduling its sessions, meetings and consultations, the Council should take into consideration meetings of other bodies dealing with economic, social and environmental issues to avoid unnecessary overlapping and overburdening of their agendas,

Recalling the adoption of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development[1] and the 2030 Agenda for Sustainable Development,[2]

Recalling also its resolution 2017/1 of 28 July 2016 on working arrangements for its 2017 session:

[1] General Assembly resolution 69/313, annex.
[2] General Assembly resolution 70/1.

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Reaffirms that the annual Economic and Social Council forum on financing for development follow-up is dedicated to discussing the follow-up and review of the financing for development outcomes and the means of implementation of the 2030 Agenda for Sustainable Development, and further affirms that future decisions relating to the forum are to be contained within the forum's intergovernmentally agreed conclusions and recommendations;

Recalls paragraphs 131 and 132 of the Addis Ababa Action Agenda;

Also recalls paragraphs 4, 5 and 6 of General Assembly resolution 70/299 of 29 July 2016, in which the Assembly decided, inter alia, that the Economic and Social Council shall ensure the alignment of its annual main themes and the corresponding annual themes of the high-level political forum on sustainable development under the auspices of the Council, to foster coherence;

Decides that the 2017 Economic and Social Council forum on financing for development follow-up will convene from 22 to 25 May, on an exceptional basis, without prejudice to General Assembly resolution 68/1 and without setting a precedent for future discussions, and will include the special high-level meeting with the Bretton Woods institutions, the World Trade Organization and the United Nations Conference on Trade and Development.

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Agenda item 2
Adoption of the agenda and other organizational matters

Draft decision submitted by the President of the Council (Zimbabwe)

Dates and venue for the meetings of the United Nations Forum on Forests in 2017

The Economic and Social Council, recalling paragraphs 6 (c), 46 and 51 of its resolution 2015/33 of 22 July 2015:

(a) Decides that the meetings of the working group of the United Nations Forum on Forests, including a half-day meeting of the special session of the Forum, will be held at United Nations Headquarters from 16 to 20 January 2017;

(b) Also decides that the main part of the twelfth session of the United Nations Forum on Forests will be held at United Nations Headquarters from 1 to 5 May 2017.

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